



COMDTINST 7132.5
23 JUN 1994

COMMANDANT INSTRUCTION 7132.5

Subj: BUDGET MODELS AND SPENDING PLANS

Ref: (a) CG Finance Center SOP (FINCENINST M7000.1) (NOTAL)
(b) Financial Resource Management Manual
(COMDTINST M7100.3A) (NOTAL)

1. PURPOSE. This Instruction establishes policy regarding the maintenance and use of the District and Field Budget Models as well as the submission of Spending Plans. This Instruction is intended for use by financial managers at Headquarters, areas, MLC's, districts, and Headquarters' units.
2. ACTION.
 - a. District commanders shall ensure compliance with the provisions of enclosure (1).
 - b. Commanders, maintenance and logistics commands, area commanders, commanding officers of Headquarters' units, and chiefs of offices and special staff divisions at Headquarters shall ensure compliance with the provisions of enclosures (2) through (6).

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3. DISCUSSION. Budget models and Spending Plans help to fulfill four financial management objectives as follows: (1) they provide the entire chain of command with a better understanding of the Coast Guard's Operating Expenses (OE) base; (2) they highlight the importance of the proper stewardship of CG monies; (3) they enhance financial integrity across Allotment Fund Codes (AFC's) and appropriations; and (4) they provide information with which to more intelligently set funding priorities across AFC's and Administrative Target Units (ATU's). Thus, they are tools which enable CG managers to more wisely allocate limited funds and enhance the stewardship of CG monies.


KENT H. WILLIAMS
Chief of Staff

- Encl: (1) Budget Model Guidance
(2) District Budget Model Description
(3) Spending Plan Guidance
(4) Spending Plan Budget Categories
(5) Sample IBUDS Submission
(6) Sample Budget Category Format

BUDGET MODEL GUIDANCE -

1. General. The District Budget Model is the first significant effort to quantify the AFC-30 budgets of the 10 districts using an objective standards based methodology. It accomplishes this by assigning a funding standard to all of the various assets and services within a district. The summation of the funding for each standard determines the appropriate funding level for the district. Incremental or decremental changes to a district's assets or service requirements ideally will cause an associated incremental or decremental change in the funding level of that district in accordance with the applicable standard. The Model represents the most in-depth analysis ever conducted of the recurring funding provided to the districts. The Model addresses recurring AFC-30 funding only and does not address nonrecurring funding such as energy, wage grade, and funding provided on a onetime basis from HQ program managers.

2. Model Description. The Model was developed using three funding areas: (1) assets (e.g., boats, aircraft, vehicles and ships), (2) services/requirements (e.g., telecommunications, operational travel) and (3) district unique (e.g., leases, D8 offshore helo contract and D14 dive teams). Enclosure (2) provides a more in-depth description of these funding areas and the algorithm used.

3. Acceptable Range. The degree of confidence associated with most of the Model's standards is quite high. However, because the District Budget Model represents the Coast Guard's initial effort at a standards-based model, an acceptable range was developed and applied to the funding target for each ATU. Presently, this acceptable range is plus or minus 7.5%. In essence, the funding level predicted by the model is kept within 7.5% of the district's base. If a district's base is within this acceptable range, then no change is made to the base. The ultimate goal is to reduce the confidence interval to zero.

4. Policy.

a. Commandant (G-CFP) shall fully implement the District Budget Model in FY95.

b. Commandant (G-CFP) shall also ensure that the Model is updated annually, including revised model standards. Annual adjustments will be made to district targets based on changes of assets or other modifications to the Model.

Encl. (1) to COMDTINST 7132.5

c. The Headquarters program manager requiring additional assets is responsible to fund any increases in district budgets which are a result of increases to asset quantities. Questions regarding changes to the Model may be directed to Commandant (G-CFM-2).

d. Because the Model is asset driven, accurate asset lists are essential for control and equity. The HQ staffs listed below are responsible for maintaining accurate lists of those assets within their program:

<u>Asset List</u>	<u>Responsible Staff</u>
Vehicles	COMDT (G-ECV)
ATON	COMDT (G-NSR)
Boats	COMDT (G-NRS)
Building sq. ft. (except housing)	COMDT (G-ECV)
Aircraft	COMDT (G-OAV)
WPB	COMDT (G-OCU)
WTGB	COMDT (G-NIO)
ATON vessels	COMDT (G-NSR)
CG owned housing units	COMDT (G-PSP)
M inspection billets	COMDT (G-MP)
Security contracts	COMDT (G-OIS)

e. Approved asset lists shall be updated in accordance with the following schedule:

15 JUL	Commandant (G-CFM-2) makes annual update to the Asset List. <u>Note:</u> HQ staffs (as designated in paragraph 4.d. above) may submit asset inventory changes to Commandant (G-CFM-2) at any time during the year.
1 AUG	Commandant (G-CFM) distributes draft District Budget Model to districts and program managers.
15 AUG	Districts complete review of the draft Budget Model and work with appropriate program managers to address and resolve discrepancies.
1 SEP	HQ staffs (as designated in paragraph 4.d. above) provide final asset list to Commandant (G-CFM).
15 SEP	Commandant (G-CFM) approves and promulgates the District Budget Model to program managers and districts.

f. The District Budget Model will be used to calculate all funding modifications for all resource changes ((e.g., Operating Facility Change Orders (OFCOs) and Resource Change Proposals (RCPs)) pertaining to districts.

g. Should the District Budget Model predict the distribution of more funding for districts than is available, a percentage reduction may be applied to specific standards in the Model and/or to the overall targets of all districts to bring the Model's funding levels in line with available funding (see the algorithm contained in enclosure (2)).

h. The Integrated Budget System (IBUDS) will be used to request funding for new district unique items and nonrecurring items. Any district unique items which are approved will be incorporated into the District Budget Model in subsequent years. Commandant (G-CFM) will also use IBUDS to distribute the funding for each district based on the District Budget Model. A copy of the Model's calculations will be provided to each district and program manager (on 1 August) via separate correspondence.

i. An automated Field Budget Model has been developed for the districts. The Field Budget Model is designed to receive information from the District Budget Model and subdivide the received information into the appropriate levels for district units. District commanders shall distribute funds to subordinate commands via the Field Budget Model. Program documentation and specific instructions of the Field Budget Model for use will be provided separately. Each district shall provide Commandant (G-CFM-2) with an information copy of the Field Budget Model indicating the annual initial distribution of funds.

j. Recommended changes to the Field Unit Budget Model will be submitted to Commandant (G-CFM-2).

DISTRICT BUDGET MODEL DESCRIPTION

There are three major categories used within the District Budget Model to provide funding to the districts. These categories are:

(1) Assets - These are items which are generally applicable to more than one district and for which a common funding level can be determined. A list of the assets is shown below.

(2) Services/Requirements - These are items which are applicable to more than one district, but for which a common funding level is not applicable. Examples of these items are operational travel, hazardous wastes, and telecommunications.

(3) District Unique - These are items which are unique to an individual district. Examples of these items are D14 Dive Teams, A-76 contracts, and property leases.

The funding provided to the districts is calculated by the following equation:

(Number of assets items) * (Appropriate asset funding standard) *
(Regional Inflation Factor) + (Service/requirement standard) +
(District unique standards)

ASSETS AND COMMON FUNDING LEVELS

Note - The funding level for these discrete line items is current as of FY93 and may change based on revised data.

ASSET	FUNDING PER ITEM
HH-3 (NON-OPBAT)	\$ 69,881.00
HH-3 (OPBAT)	\$ 73,373.30
HH-65	\$ 64,390.35
HU-25	\$ 64,256.00
HU-25C	\$ 56,224.00
HC-130	\$101,856.00
HC-130 (AUGMENTED)	\$ 25,464.00
EC-130	\$980,856.00
RG-8A	\$ 10,037.50
HH-60	\$144,844.00
ANB 65'/55'	\$ 31,000.00
BU/BUSL	\$ 31,000.00
MLB 44-52'	\$ 33,000.00
UTB 41'	\$ 31,000.00
PWB 32'	\$ 19,000.00
PWB 28'	\$ 10,000.00
PWB 21'	\$ 8,500.00
SRB 30'	\$ 12,000.00
MSB/MCB	\$ 3,000.00

ASSET	FUNDING PER ITEM
TANB 21'	\$ 8,500.00
RHIB	\$ 12,000.00
RHIM	\$ 3,250.00
RHIL	\$ 2,000.00
UTM/ATB 25-40'	\$ 6,200.00
UTL/SKB/SKM	\$ 3,250.00
CABLE BOAT (SPC)	\$ 34,000.00
LARC (SPC)	\$ 10,000.00
26' FERRY (SPC)	\$ 12,000.00
BARGE-ANT	\$ 2,300.00
WP	\$ 600.00
FRP	\$ 800.00
SKI	\$ 150.00
WPB-110	\$ 78,000.00
WPB-82	\$ 43,000.00
WLB	\$160,000.00
WTGB (D1&D5)	\$140,000.00
WTGB (D9)	\$130,000.00
WYTL	\$ 24,000.00
WLM-157	\$125,000.00
WLM-133	\$ 70,000.00
WL-BARGE	\$120,000.00
WLR (65, 75,115)	\$ 62,500.00
WLIC-160	\$ 76,000.00
WLI (Buckthorn)	\$ 43,000.00
WLIC-100	\$ 76,000.00
WLIC-75	\$ 76,000.00
WLI-65	\$ 30,000.00
WAGB-290	\$328,000.00
PERSONNEL (PSC)	\$ 1,415.42
HOUSING MAINTENANCE	\$ 2,002.00
UNIT & GROUNDS MAINTENANCE	\$ 1.43
ELECTRONICS MAINTENANCE	
DIST/GRP/BASE	\$ 1,000.00
STATION	\$ 500.00
MSO	\$ 1,500.00
AIR STATION	\$ 1,000.00
ET/TT BILLET	\$ 2,000.00
O'CONUS 180	\$ 1,000.00
HEAVY EQUIPMENT	
LARGE	\$ 2,500.00
MEDIUM	\$ 1,500.00
SMALL	\$ 500.00
PASS. VEHICLES	\$ 500.00
LE BOARDING TEAM	\$ 656.00
LE ADMINISTRATIVE	\$ 181.00
RESCUE SWIMMER	\$ 14,379.00
M BILLET SUPPORT	\$ 160.00
AUXILIARY REGIONS	\$ 40,000.00

SPENDING PLAN GUIDANCE

1. General. Spending Plans were developed in order to gain a better knowledge and understanding of how Operating Expenses (OE) monies are budgeted, the costs of certain programs or projects, and as a tool to manage the base. In addition, a review was necessary to help validate that planned expenditures are in compliance with appropriation law and Allotment Fund Code (AFC) definitions.

2. Policy.

a. Commanders, maintenance and logistics commands, Area commanders, commanding officers of Headquarters units, and chiefs of offices and special staff divisions at Headquarters shall submit Spending Plans for their AFC-30 accounts (For HQ offices, this includes funds planned for transfer to the field). Also, AFC-56 spending plans shall be submitted every three years (i.e., FY96 and FY99). Guidance on the categories to be used will be issued separately by the AFC-56 manager. All Spending Plans from HQ units will be submitted via the program manager.

b. The MLC/Area Spending Plans shall include only summary data for field units consisting of two entries, one consisting of the budgeted recurring amount and one consisting of the nonrecurring amount.

c. District commanders shall submit spending plans only for work-life staff AFC-30 accounts.

d. AFC-41, 42, 43, 45, 54, 56 and 57 managers will submit Spending Plans for all funds contained in their AFC, including those funds planned for field distribution. The following format or policy modifications apply:

(1) AFC-42, 43 and 45 shall submit project lists.

(2) AFC-54 shall submit ammunition and pyrotechnic requirements and projections.

(3) AFC-56 shall submit an annual Spending Plan for Headquarters retained funds which will contain line items for accession training categories (Recruit training, Class "A" school, Basic Flight, OCS, NAPS, and Cadet Disenrollment) as well as line items for each program's postgraduate, staff and service-wide training.

(4) AFC-57 shall provide projected costs for the Coast Guard's health care and delivery system.

e. Spending Plan submissions will be based on current Sources of Funds for HQ offices and the current funding base for field units. Do not include anticipated Cost of Living Allowance (COLA).

f. Spending Plan submissions will be divided into the categories outlined in enclosure (4). A complete definition of each object code is contained in Appendix F of reference (a). It is important that funds managers train personnel and implement local procedures to ensure that applicable object codes for each budget category are utilized. This will facilitate and expedite interim and year-end reconciliation of budgeted versus actual expenditures via the Departmental Accounting and Financial Information System (DAFIS).

g. Spending Plan submissions will be made using the Integrated Budget System (IBUDS) for all ATU's and for HQ Offices so equipped. Enclosure (5) provides an example of an IBUDS submission and the level of detail desired. Units or staffs without IBUDS capabilities will submit their Spending Plans on the form provided as enclosure (6). Regardless of submission format, each line item shall be accompanied by a description of the item in addition to an explanation of the purpose for the item (i.e., what is being bought and why is it needed).

h. Identify any line item or any line item mandated by law by citing the law at the beginning of the IBUDS Item Description Field.

i. As an option, a list of the lowest priority line items which total 10% of the command's or office's discretionary funds may be submitted with the Spending Plan. The format will be a listing of the budget category, line item description and amount of that line item which is considered as the lowest 10%. Because of the changing nature of requirements, a revised list may be submitted at any time.

j. In the event that the approved Spending Plans are delayed past the start of the fiscal year, funds managers may spend for items and projects which were approved in the previous fiscal year (FY). New items or projects which are time critical but not yet approved may be commenced only after telephonic approval by G-CFM.

k. Commandant (G-CFM) will conduct a budget vs. actual analysis on selected categories using DAFIS records.

1. The following timetable will apply:

1 MAR	Commandant (G-CFM) call for Standard Personnel Cost (SPC) data to applicable AFC managers and Headquarters offices.
15-31 MAR	Commandant (G-CFM/G-CBU) enters recurring Financial Transfer Authorizations (FTAs)/Change in Financial Plans (CIFPs) into the Source of Funds (SOF).
1 JUL	Field ATU Budget submissions due.
15 JUL	HQ Units submit Spending Plans to HQ programs managers. HQ Spending Plan Training Seminar is held.
1 AUG	MLC/Area Spending Plans due. District work-life Spending Plans due. HQ Programs submit HQ Unit Spending Plans to Commandant (G-CFM).
15 AUG	HQ Spending Plans due. (If draft OPSTAGE is not yet published, modifications to Spending Plans will be permitted subsequent to draft OPSTAGE).
1-15 OCT	Approved Spending Plans sent from Commandant (G-CFP) to the originator. Contact Commandant (G-CFM) to obtain a waiver to execute time critical spending prior to receipt of spending plan approval.
30 OCT	Commandant (G-CFM) commences budget vs. actual analyses.

SPENDING PLAN BUDGET CATEGORIES

NOTE: The planned target of a command or office is to be allocated among the following 29 categories. A more complete description of each object class is available in Appendix F of the CG Finance Center SOP.

ADMIN

Primarily office administration and associated costs. This includes, but is not limited to, routine office supplies and equipment, typewriters, photostatic equipment, etc.

Budget Category	Object Code	Description
ADMIN	2201	MAIL & MESSENGER SERV. - COMMERCIAL
ADMIN	2338	MAIL & MESSENGER SERV. - POSTAGE
ADMIN	233E	RENTAL - DUPLICATING EQUIPMENT
ADMIN	2401	DUPLICATING AND BINDING
ADMIN	2402	VISUALS & GRAPHIC SERVICES
ADMIN ***	2403	VISUALS & GRAPHIC SERVICES - WCF
ADMIN	2404	HOT COPY SERVICES
ADMIN	2409	PRINTING, REPRODUCTION & BLUEPRINTS
ADMIN ***	2410	PRINTING AND REPRODUCTION - WCF
ADMIN	2508	AUDIO-VISUAL SERVICES
ADMIN	2545	CGES STOCKING CHARGES FOR UNIFORMS
ADMIN ***	250G	DISTRIBUTION OF WCF CHARGES
ADMIN	2606	ATHLETIC AND REC SUPPLIES
ADMIN	2608	IRM SUPPLIES (DISCS, TONER, ETC.)
ADMIN	2662	OFFICE SUPPLIES (PAPER, PENS, ETC.)
ADMIN	2664	PERIODICALS, NEWSPAPERS, ETC.
ADMIN	3103	ATHLETIC & RECREATIONAL EQUIPMENT
ADMIN	3104	AUDIO VISUAL & PHOTOGRAPHIC EQUIPMENT
ADMIN	3144	ATHLETIC & RECREATION EQUIP (CAPITALIZED)
ADMIN	3145	AUDIO VISUAL & REPRODUCT. EQUIP (CAPITALIZED)
ADMIN	3148	BOOKS FOR PERMANENT COLLECTIONS

*** WCF: Working Capital Fund

ATON MAINTENANCE

Include any expendable supplies used for ATON - do not include travel or other categories here.

Budget Category	Object Code	Description
ATON	2501	ATON - FIXED STRUCTURES & SYSTEMS
ATON	2502	ATON - LNB REFURBISHING
ATON	2503	ATON - ROUTINE SERV. - SRA PROGRAM
ATON	2602	ATON - BUOY BATTERIES
ATON	2603	ATON - SUPPLIES AND MATERIALS
ATON	2604	ATON - BUOY MOORINGS
ATON	2612	ATON - EXPENDABLE BUOYS
ATON	3142	ATON - CAPITALIZED: 375 MM AND LARGER LANTERNS, ROTATING BEACONS, FOG DETECTORS AND CONTROL SYSTEMS
ATON	3150	BUOYS - CAPITALIZED

BOAT/VESSEL SUPPORT

Direct support of ships, cutters, and boats.

Budget Category	Object Code	Description
BOAT	2536	MAINT & REPAIR - SHIPS/CUTTERS
BOAT	254C	DRYDOCKING - GENERAL AGENT
BOAT	2541	MAINT & REPAIR SERVICES - BOATS UNDER 65'
BOAT	2670	SHIPS & CUTTERS - DRYDOCKING/UNDERBODY WORK
BOAT	2671	SHIPS & CUTTERS - HOUSEKEEPING
BOAT	2673	SHIPS & CUTTERS - SUPPLIES & MATERIALS FOR DAMAGE REPAIR & OVERHAUL
BOAT	2678	BOAT MAINTENANCE SUPPLIES

COMMUNICATIONS

Any type of communications costs: telephone, teletype, radio, satellite communications, cellular phones, etc. Break entries into specific types of communications.

Budget Category	Object Code	Description
COMMS	233A	MISC. COMMUNICATIONS SERVICES
COMMS	233F	RENTAL - TELEPHONE EQUIPMENT
COMM1	233K	TELECOMMUNICATIONS SERVICES - DOT
COMM1	233L	TELECOMMUNICATIONS SERVICES - DOD
COMM1	233M	TELECOMMUNICATIONS SERVICES - OGA
COMM2	233X	TELECOMMUNICATIONS SERVICES - COMMERCIAL
COMM3	2331	LEASED DATA TELECOMMUNICATIONS EQUIPMENT
COMM3	2332	LEASED DATA TELECOMMUNICATIONS LINES
COMM3	2333	LEASED TELEPHONE EQUIPMENT
COMM4 ***	233J	FEDERAL TELECOMMUNICATIONS SYSTEM (FTS)
COMMS	2334	LEASED RADIO EQUIPMENT
COMMS	2335	LOCAL TELEPHONE & SWITCH SERVICES
COMM4	2337	LONG DISTANCE TELEPHONE
COMM5	2542	MAINT & REPAIR - TELECOMMUNICATIONS SYSTEMS
COMMS	2684	TELECOMMUNICATIONS & TELEPHONE SUPPLIES (E.G., JACKS, CABLE & WIRING)
COMMS	3122	RADIO & TELETYPE EQUIP (NONCAPITALIZED)
COMM6	3126	TELECOMMUNICATIONS EQUIPMENT (NONCAPITALIZED)
COMM6	3127	TELEPHONE EQUIPMENT (NONCAPITALIZED)
COMMS	3164	RADIO & TELETYPE EQUIPMENT (CAPITALIZED)
COMM6	3168	TELECOMMUNICATIONS EQUIPMENT (CAPITALIZED)
COMM6	3169	TELEPHONE EQUIPMENT (CAPITALIZED)

*** FOR G-T USE ONLY.

CONFERENCES

All sponsored conferences and workshops. Include travel associated with conferences.

Budget Category	Object Code	Description
CONF	2101	CONTINENTAL US TVL - INFORMATION MEETING
CONF	2102	CONTINENTAL US TVL - SPEECH OR PRESENTATION
CONF	2103	CONTINENTAL US TVL - CONFERENCE ATTENDANCE
CONF	2111	OVERSEAS TVL - INFORMATION MEETING
CONF	2112	OVERSEAS TVL - SPEECH OR PRESENTATION
CONF	2113	OVERSEAS TVL - CONFERENCE ATTENDANCE

CONSULTING

All types of consulting services.

Budget Category	Object Code	Description
CONS	251E	CONSULTING SERVICES; MGMT & PROFESSIONAL SUPPORT
CONS	2526	ENGINEERING/TECHNICAL; ARCHITECTURAL ENG & DESIGN
CONS	251F	STUDIES, ANALYSES AND EVALUATIONS.

CONTINGENCY

This category is for funds held in escrow to cover emergencies. If you delayed initial funding, but now know where the funds are destined, show them under the FIELD Category. Any "CONTINGENCY" budget items must be broken down into separate object classes as best you can estimate, given previous history, current backlog needs, etc.

Budget Category	Object Code	Description
CONT	252F	CASUALTY DAMAGE - SHIPS/CUTTERS
CONT	252G	CASUALTY DAMAGE - SMALL BOATS
CONT	2504	AIRCRAFT CRASH DAMAGE RESTORATION
CONT	2532	MAINTENANCE & REPAIR - AIRCRAFT & EQUIPMENT
CONT	2534	MAINTENANCE & REPAIR - ADP
CONT	2535	MAINTENANCE & REPAIR - BUILDINGS & GROUNDS
CONT	2536	MAINTENANCE & REPAIR - SHIPS & CUTTERS
CONT	2537	MAINTENANCE & REPAIR - ELECTRONIC EQUIPMENT
CONT	2540	MAINTENANCE & REPAIR - SHORE UNITS
CONT	2541	MAINTENANCE & REPAIR - BOATS (UNDER 65 FEET)
CONT	2553	SHORE FACILITIES - MAJOR NONRECURRING MAINT.
CONT	2674	SHORE UNITS HOUSEKEEPING
CONT	3120	OPERATING & TECHNICAL EQUIPMENT - NONCAP.
CONT	3162	OPERATING & TECHNICAL EQUIPMENT - CAPITALIZED

DOD SUPPORT

Funds used for support of DOD owned equipment plus service fees (e.g., technical representative assistance).

Budget Category	Object Code	Description
DOD	2521	CONTRACTUAL SERVICES - DOD
DOD	2522	CONTRACTUAL SERVICES - OTHER GOV. AGENCIES
DOD	2523	CONTRACTUAL SERVICES - MISC.
DOD	2661	NAVY NON-AVIATION DEPOT LEVEL REPAIRABLE
DOD	2663	ORDNANCE - SUPPLIES & MATERIALS
DOD	2696	OTHER SUPPLIES

ELECTRONIC SUPPORT

Funds used to procure Coast Guard electronics other than communications or IRM; includes ATON.

Budget Category	Object Code	Description
ELEC1	2537	MAINT. & REPAIR - ELECTRONIC EQUIPMENT
ELEC	2539	MAINT. & REPAIR - TESTING & DIAGNOSTIC EQUIP.
ELEC	2610	AVIONICS SUPPLIES
ELEC	2617	ELECTRONIC SUPPLIES
ELEC	3108	ELECTRICAL MATERIALS (NONCAPITALIZED)
ELEC2	3109	ELECTRONIC EQUIPMENT (NONCAPITALIZED)
ELEC	3125	SENSITIVE/SPECIAL PURPOSE EQUIP. - (NONCAP.)
ELEC	3128	CALIBRATION TEST EQUIPMENT (NONCAPITALIZED)
ELEC	3151	ELECTRICAL MATERIALS (CAPITALIZED)
ELEC3	3152	ELECTRONIC EQUIPMENT (CAPITALIZED)
ELEC	3167	SENSITIVE/SPECIAL PURPOSE EQUIPMENT - (CAP)
ELEC	3170	CALIBRATION TEST EQUIPMENT (CAPITALIZED)

ENERGY

Total energy amount should equal the amount provided in your FY94 budget (3/4 year funding only).

Budget Category	Object Code	Description
ENERG	233Q	HOUSING UTILITIES - LIQUEFIED PETROLEUM GAS/PROPANE
ENERG	233R	HOUSING UTILITIES - NATURAL GAS
ENERG	233T	HOUSING UTILITIES - ELECTRICITY
ENERG	2620	ENERGY - AIRCRAFT FUEL - HC130
ENERG	2623	ENERGY - AIRCRAFT FUEL - HH60J
ENERG	2624	ENERGY - AIRCRAFT FUEL - HH3F
ENERG	2626	ENERGY - AIRCRAFT FUEL - VC11A
ENERG	2627	ENERGY - AIRCRAFT FUEL - VC4A
ENERG	2628	ENERGY - AIRCRAFT FUEL - HU25A
ENERG	2629	ENERGY - AIRCRAFT FUEL - HH65A
ENERG	2630	ENERGY - AIRCRAFT FUEL - RG8A
ENERG	2632	ENERGY - AIRCRAFT FUEL & OIL - OTHER
ENERG	2633	ENERGY - AUTOMOTIVE DIESEL FUEL
ENERG	2634	ENERGY - AUTOMOTIVE GASOLINE
ENERG	2636	ENERGY - LIQUEFIED PETROLEUM GAS
ENERG	2637	ENERGY - MARINE FUELS & LUBRICANTS
ENERG	2638	ENERGY - PETROLEUM PRODUCTS
ENERG	2639	ENERGY - SHIPS & CUTTERS
ENERG	2640	ENERGY - SHIPS & CUTTERS/STORAGE FACILITY
ENERG	2641	ENERGY - SHORE UNITS (EXCEPT ELECTRICITY)

FIELD

Reserve this category for use of supplying funding targets to all field OPFAC's. This field is only for use by MLC's, Areas and Headquarters. All funds, regardless of purpose, which are to be transferred to other units shall be placed here. Indicate unit which is to receive funds and a description of the purpose for the funding.

FURNISHINGS

Any kind of office outfitting costs (e.g., desks, carpeting, shades, lamps. Also include all UPH furnishings, etc.).

Budget Category	Object Code	Description
FURN	233I	RENTAL - FURNITURE
FURN	3111	FURNITURE & OFFICE EQUIPMENT (NONCAPITALIZED)
FURN	3154	FURNITURE AND OFFICE EQUIPMENT (CAPITALIZED)

HAZARDOUS WASTE

Any costs associated with identifying and disposing of hazardous wastes that are routinely generated on Coast Guard property (e.g., used oil, medical waste, etc.).

Budget Category	Object Code	Description
HAZAR	2527	ENVIRONMENTAL COMPLIANCE PROGRAM - SERVICES
HAZAR	2642	ENVIRONMENTAL COMPLIANCE PROGRAM - SUPPLIES
HAZAR	3110	ENVIRONMENTAL COMPL. PROGRAM EQUIP. - NONCAP
HAZAR	3153	ENVIRONMENTAL COMPL. PROGRAM EQUIP. - CAP

HOUSING

Procurements to support owned/leased housing. Classify security contracts for housing areas under "Service Contracts."

Budget Category	Object Code	Description
HSING	2521	CONTRACTUAL SERVICES - DOD
HSING	2596	OTHER SERVICES - NOT OTHERWISE CLASSIFIED
HSING	2675	SHORE UNITS - ENGINEERING MAINTENANCE
HSING	3113	HOUSEHOLD FURNISHINGS & EQUIP. - NONCAP.
HSING	4202	PROPERTY DAMAGE CLAIMS

Encl. (4) to COMDTINST 7132.5

IRM HARDWARE***

All computer hardware procurements and hardware upgrades, including LAN.

Budget Category	Object Code	Description
IRMH	2210	TRANSPORTATION OF ADP EQUIPMENT
IRMH1	233C	RENTAL - ADP TERMINALS & OTHER PERIPHERALS
IRMH2	3105	ADP EQUIPMENT (NONCAPITALIZED)
IRMH2	3146	ADP EQUIPMENT (CAPITALIZED)
IRMH3	3179	ADP EQUIPMENT: LEASE - PURCHASE AGREEMENT

IRM MAINTENANCE***

Computer maintenance and support contracts. Includes software maintenance (licenses, etc.), but not enhancements to software.

Budget Category	Object Code	Description
IRMM	252B	ADP CONTRACT SUPPORT SERVICES
IRMM	2534	MAINTENANCE & REPAIR - ADP EQUIPMENT

IRM SOFTWARE***

New software, software development contracts for new software, and enhancements and upgrades to existing software.

Budget Category	Object Code	Description
IRMS1	233B	RENTAL/LEASE - ADP SOFTWARE
IRMS2	252C	ADP CUSTOM SOFTWARE: SOFTWARE DEVELOPMENT OF \$25K OR LESS
IRMS3	252D	ADP SYSTEMS ANALYSIS & PROGRAMMING-COMMERCIAL
IRMS4	252E	ADP TIME-SHARING SERVICES - COMMERCIAL
IRMS5	255F	TECHNICAL SERVICES - ADP - OGA
IRMS6 ****	2607	ADP SOFTWARE/LICENSES OF \$25K OR LESS
IRMS7 *****	3147	ADP SOFTWARE (CAPITALIZED)

***PLEASE NOTE THAT SOME SPENDING CATEGORY CODES HAVE BEEN REFORMATTED TO FACILITATE IDENTIFICATION OF DATA FOR PLANNED EXPENDITURES FOR THE OPERATION AND USE OF INFORMATION TECHNOLOGY AS REQUIRED BY OMB CIRCULAR A-11.

**** INCLUDE ALL COMPUTER SECURITY SERVICES UNDER 2607

***** INCLUDE ALL FORMS AUTOMATION UNDER 3147

HEALTH CARE

Health care equipment, pharmaceuticals, and supplies purchased with AFC-30 or AFC-57 funds.

Budget Category	Object Code	Description
MED	2557	SUBSTANCE ABUSE URINALYSIS TEST SERVICES
MED	2590	REPAIR HEALTH CARE EQUIP
MED	2594	PRE EMPLOYMENT/PRE ENLISTMENT PHYSICALS
MED	2644	EYEGLASSES
MED	2658	MEDICAL AND DENTAL SUPPLIES - FEDERAL SOURCES
MED	2659	MEDICAL AND DENTAL SUPPLIES - NON FED, CONTRACT SOURCE
MED	2660	MEDICAL AND DENTAL SUPPLIES - NON FED, NON CONTRACT
MED	2665	PHARMACEUTICALS - FEDERAL SOURCES
MED	2666	PHARMACEUTICALS - NON FED, CONTRACT SOURCES
MED	2667	PHARMACEUTICALS - NON FED, NON CONTRACT
MED	3117	MEDICAL EQUIPMENT - NONCAPITALIZED
MED	3123	SAFETY EQUIP - NONCAPITALIZED
MED	3160	MEDICAL AND DENTAL EQUIP - CAPITALIZED
MED	3165	SAFETY EQUIPMENT - CAPITALIZED

MISCELLANEOUS

This category should be anything that does not fit into another category. As seen from the object codes below, most of these have a direct link to an operational asset.

Budget Category	Object Code	Description
MISCL	233H	RENTAL - OTHER EQUIPMENT
MISC	2509	AVIATION PROGRAM - STUDIES, TESTING & OTHER SERVICES
MISCL	2596	OTHER SERVICES - NOT OTHERWISE CLASSIFIED
MISCL	2544	MARINE ENVIRONMENTAL RESP.- POLLUTION EQUIP
MISCL	2549	ORDNANCE - ROUTINE SERVICES
MISCL	2605	ACFT PARTS AND SUPPLIES
MISCL	2657	MARINE SCIENCE EQUIP - SUPPLIES & MATERIALS
MISCL ***	2669	SAFETY SUPPLIES
MISCL	2696	OTHER SUPPLIES
MISCL	3116	MARINE ENVIRONMENTAL RESP.- (NONCAPITALIZED)
MISCL	3121	ORDNANCE - (NONCAPITALIZED)
MISCL	3140	OTHER EQUIPMENT (NONCAPITALIZED)
MISCL	3159	MARINE ENVIRONMENTAL RESP.- (CAPITALIZED)
MISCL	3178	OTHER EQUIPMENT (CAPITALIZED)

*** INCLUDE ALL PROTECTIVE AND FOUL WEATHER CLOTHING UNDER 2669

SERVICE CONTRACTS

All service contracts and real property leases of a repetitive and annualized nature (e.g., security, lawn service, VHF high site), except for contracts in support of IRM. Include service contracts as a result of an A-76 study.

Budget Category	Object Code	Description
SRVC	2522	CONTRACTUAL SERVICES - OTHER GOVT AGENCIES
SRVC	2523	CONTRACTUAL SERVICES - OTHER (INCLUDES LINEN SERVICE)
SRVC	2524	CUSTODIAL SERVICES (JANITORIAL, WINDOW WASHING, TRASH)
SRVC	2529	FOOD SERVICES
SRVC	2530	GUARD SERVICES
SRVC	2535	MAINT. & REPAIR - BUILDINGS & GROUNDS
SRVC	2538	MAINTENANCE & REPAIR - OFFICE FURN. & EQUIP: INCLUDES TYPEWRITER REPAIR, PHOTOCOPY MACHINE REPAIR, AUDIO-VISUAL EQUIP. REPAIR)
SRVC	2546	CONTRACT OPERATIONS/FACILITIES

TEMAC

This includes all pay and allowances travel and per diem associated with TEMAC. To ensure all associated costs are collected, make two IBUDS entries for each TEMAC line item: one for pay and allowances and one for travel and per diem.

Budget Category	Object Code	Description
TEM	117J	TEMAC - COMMISSIONED & WARRANT OFFICERS
TEM	117K	TEMAC - ENLISTED PERSONNEL
TEM	2100	CONTINENTAL US TVL - SITE VISIT - OPS TVL
TEM	2109	CONTINENTAL US TVL - OTHER TVL/PROGRAM SUPP.

SHORE BUILDING AND GROUNDS

Material maintenance only for public works, shore upgrades, grounds maintenance, station support, one time service fees (e.g., special painting), associated service contracts. Do not include travel here.

Budget Category	Object Code	Description
SHORE	2311	LAND RENTAL - GSA
SHORE	2313	OFFICE SPACE - REGIONS/FIELD OFFICES - GSA
SHORE	2314	OFFICE SPACE - HQ - GSA
SHORE	2316	WAREHOUSE & STORAGE SPACE
SHOR1	2319	OTHER SPACE - GSA
SHORE	2321	LAND RENTAL - NON GSA
SHORE	2323	OFFICE SPACE - REGION/FIELD OFFICES - NON GSA
SHORE	2324	OFFICE SPACE - HQ - NON GSA
SHORE	2325	GARAGE SPACE
SHOR2	2326	RENTAL OF BLDG (TECH) OTHER THAN GSA
SHORE	2329	OTHER REAL PROPERTY
SHORE	2540	MAINT. & REPAIR - SHORE UNITS
SHORE	2546	OPERATION OF FACILITIES
SHORE	2553	SHORE FAC. - MAJOR NONREC. REPAIRS
SHORE	2554	SHORE FAC. - REBUILDING SERVICES
SHORE	2555	SHORE UNIT PROGRAM - OTHER
SHORE	2611	BUILDING & GROUNDS MAINTENANCE SUPPLIES
SHORE	2645	FOOD SERVICE SUPPLIES
SHORE	2647	INVENTORY ADJUSTMENT
SHORE	2674	SHORE UNITS - HOUSEKEEPING
SHORE	2675	SHORE UNITS - MAINTENANCE
SHORE	2676	SHORE UNITS - SUPPLIES & MATERIALS
SHORE	2680	STORE SUPPLIES
SHORE	2683	SUBSISTENCE FOR DINING FACILITY
SHORE	3112	GROUND SUPPORT EQUIPMENT
SHORE	3115	MACHINERY - NONCAPITALIZED
SHORE	3120	OPERATING & TECHNICAL EQUIP - NONCAP
SHORE	3155	GROUND SUPPORT EQUIP - CAPITALIZED
SHORE	3157	LAB EQUIPMENT
SHORE	3158	MACHINERY - CAPITALIZED
SHORE	3162	OPERATING & TECHNICAL EQUIP - CAP
SHORE	32xx	LAND & STRUCTURES

TRAINING

Includes both civilian and military. Include travel associated with training.

Budget Category	Object Code	Description
TRG	117A	INACTIVE DUTY TRAINING - OFFICERS
TRG	117B	INACTIVE DUTY TRAINING - ENLISTED
TRG	2130	TRG TVL - NON-GOV'T - LONG TERM - COLLEGE
TRG	2131	TRG TVL - NON-GOV'T - LONG TERM - PRIVATE
TRG	2132	TRG TVL - NON-GOV'T - SHORT TERM - COLLEGE
TRG	2133	TRG TVL - NON-GOV'T - SHORT TERM - PRIVATE
TRG	2134	TRG TVL - GOV'T - LONG TERM - INTERNAL
TRG	2135	TRG TVL - GOV'T - LONG TERM - INTERAGENCY
TRG	2136	TRG TVL - GOV'T - SHORT TERM - INTERNAL
TRG	2137	TRG TVL - GOV'T - SHORT TERM - INTERAGENCY
TRG	2138	TRG TVL - NON DOT PERSONNEL
TRG	2150	OFFICER TRAINING TRAVEL
TRG	2151	ENLISTED TRAINING TRAVEL
TRG	2152	OFFICER CANDIDATE TRAINING TRAVEL
TRG	2153	RECRUIT TRAINING TRAVEL
TRG	2154	CADET TRAINING TRAVEL
TRG	2155	AUXILIARISTS TRAINING TRAVEL
TRG	2156	RESERVIST TRAINING TRAVEL
TRG	2411	PRINTING & REPRODUCTION - TRAINING
TRG	2559	TRAINING - FACILITIES
TRG	256A	TRAINING - NON-GOV'T - LONG TERM - COLLEGE
TRG	256B	TRAINING - NON-GOV'T - LONG TERM - PRIVATE
TRG	256C	TRAINING - NON-GOV'T - SHORT TERM - COLLEGE
TRG	256D	TRAINING - NON-GOV'T - SHORT TERM - PRIVATE
TRG	256E	TRAINING - GOV'T - LONG TERM - INTERNAL
TRG	256F	TRAINING - GOV'T - LONG TERM - INTERAGENCY
TRG	256G	TRAINING - GOV'T - SHORT TERM - INTERNAL
TRG	256H	TRAINING - GOV'T - SHORT TERM - INTERAGENCY
TRG	256I	TRAINING - NON DOT PERSONNEL
TRG	2561	TRAINING - OFFICERS
TRG	2562	TRAINING - ENLISTED
TRG	2563	TRAINING - OTHER
TRG	2686	TRAINING - TEXTBOOKS & UNIFORMS
TRG	2687	TRAINING - TRAINING MATERIALS
TRG	3129	TRAINING EQUIPMENT (CAPITALIZED)
TRG	3171	TRAINING EQUIPMENT (CAPITALIZED)

TRANSPORTATION

Transportation costs for shipment of things, not people (e.g., GBL's, etc.).

Budget Category	Object Code	Description
TRANS	2204	RENTAL - TRUCKS & OTHER EQUIPMENT
TRANS	2211	TRANSPORTATION OF GOVERNMENT PROPERTY
TRANS	2212	TRANSPORTATION OF GOVERNMENT EXHIBITS
TRANS	2221	TRANS. OF HOUSEHOLD GOODS FOR EMPLOYEES
TRANS	2222	TRANS. OF PRIVATELY OWNED VEHICLES
TRANS	2223	TRANSPORTATION OF THINGS - OTHER

TRAVEL OPERATIONS

All miscellaneous travel directly related to or in support of a Coast Guard/DOD operational mission (e.g., LEDET travel). Most staff travel will be under TRVLS.

Budget Category	Object Code	Description
TRVLO	2100	CONTINENTAL US TVL - SITE VISIT - OPS TVL
TRVLO	2110	OVERSEAS TVL - SITE VISIT - OPS TVL

TRAVEL SUPPORT

All travel that is neither operational in nature nor fits in another category (e.g., travel associated with training). NOTE: Travel in support of TEMAC should be placed under the "TEMAC" category.

Budget Category	Object Code	Description
TRVLS	2107	CONTINENTAL US TVL - SPECIAL MISSION TRAVEL
TRVLS	2108	CONTINENTAL US TVL - EMERGENCY TRAVEL
TRVLS	2109	CONTINENTAL US TVL - OTHER TVL/PROGRAM SUP.
TRVLS	2117	OVERSEAS TVL - SPECIAL MISSION TRAVEL
TRVLS	2118	OVERSEAS TVL - EMERGENCY TRAVEL
TRVLS	2119	OVERSEAS TVL - OTHER TVL/PROGRAM SUPPORT
TRVLS	2160	PATIENT AND ATTENDANT TRAVEL

Encl. (4) to COMDTINST 7132.5

UTILITIES

This category includes all non-energy and non-communication utility costs. Included are items like water/sewage and trash collection costs.

Budget Category	Object Code	Description
UTIL	233U	UTILITIES - WATER & SEWER

VEHICLES

Include GSA and non-GSA vehicles. Do not include vehicle fuel.

Budget Category	Object Code	Description
VHCL	2171	LEASE OF MOTOR VEHICLES, GOVERNMENT
VHCL	2172	LEASE OF MOTOR VEHICLES, COMMERCIAL
VHCL	2543	MAINT. & REPAIR VEHICLES & HEAVY EQUIP
VHCL	3161	MOTOR VEHICLES - CAPITALIZED

WAGEGRADE

This category should be your projected wagegrade costs.

Budget Category	Object Code	Description
WG	1111	REGULAR PAY
WG	1117	LEAVE
WG	1119	SICK LEAVE
WG	1132	PART-TIME PERMANENT
WG	1133	INTERMITTENT APPOINTMENTS
WG	1136	DISABILITY CLAIMANTS
WG	115B	PREMIUM PAY LOSS OF MEAL
WG	115D	CASH AWARDS PERFORMANCE
WG	115H	CASH AWARDS SUGGESTION
WG	1151	OVERTIME
WG	1152	HOLIDAY PAY
WG	1153	PAY DIFFERENTIAL - SUNDAYS
WG	1154	PAY DIFFERENTIAL - NIGHTS

Enter Spend Plan Items

Wed May 25, 1994 1:36 PM *

Please press the desired function key.

+- Enter Spend Plan Item Budget Year - 94 -----+

Mode: CBU

AFC: 30 ATU: XX Modifier: A Seq: 1

+- Spend Plan Item Details-----+

Title: MSS - FMIS

Item Id: 94-A-30-XX-0001 LUFs Proj Code: TVL2N MSS

Last Mod: 05/20/94 CFM

Object Class: 2100

Bud Cat: TRVLS

Entered: 04/20/94 CFM

Recur: N

RCP Num: 94 515.00

Stat: APRV Approved

Sect: 1

Requested: \$9,275

Approved: \$0

ATU Div: CFM

POC: LCDR E. Rebber, (202)267-2999

ATU PE: BZ

Description/Justification:

ATU Code1: TRVLS

Management Support System - Financial Management

ATU Code2: SP069

Information System. G-CCS memo 7100 of 29 Feb 94

HQOfc/Div: CFM CFM-2

requires travel to the ATUs listed in the attached

PgmMgrPE: BZ

Hq Remarks:

PM Code: TRVLS

This travel will be funded by G-CCS-2.

Additional Text? Y

SPEND PLAN ITEM TEXT:-----+

Description (cont.): gathered will contribute to the MSS Design Team study. The following ATUs' FMIS will be analyzed: 01, 07, 32, 49, 75, 80. Anticipate 1 person to each ATU for 2 days. A breakdown of the expected costs follows:

Travel: \$5,525

Per Diem: 3,750

Total: \$9,275

Encl. (5) to COMDTINST 7132.5

04/20/94
1
AFC-30

BUDGET DEVELOPMENT SYSTEM
PM QUICK REPORT
By Office

Date:
Page:

ATU Seq	R	Offc	Div	Short Title	Stat	
Approved						

98	0001	N	CFM	CFM-2	MSS - FMIS	APRV \$0
98	0002	N	CFM	CFM-2	CO/PCO CONFERENCE	APRV \$50,000
98	0003	R	CFM	CFM-2	STANDARD TERMINAL SYS MGR	APRV \$14,625
98	0004	R	CFM	CFM-2	STANDARD TERMINAL MX CONT	APRV \$10,000
98	0005	R	CFM	CFM-2	ZZMIS	APRV \$50,000
98	0006	R	CFM	CFM-2	ADP MAINTENANCE	APRV \$4,000
98	0007	R	CFM	CFM-2	HEADQUARTERS DIRECTED TVL	APRV \$12,000
98	0012	R	CFM	CFM-2	PROFICIENCY OPS TRG	APRV \$26,000
98	0019	R	CFM	CFM-2	FERRY FLIGHTS	APRV \$180,897
98	0020	R	CFM	CFM-2	PROF MANUAL & SER CH	APRV \$210,000
98	0022	R	CFM	CFM-2	DATA BASE MAINT	APRV \$82,000
98	0023	R	CFM	CFM-2	FMIS TAPE UPDATE	APRV \$70,000
98	0024	N	CFM	CFM-2	WGSE PERFORMANCE EVAL	APRV \$152,000
98	0025	N	CFM	CFM-2	DYNAMIC INTERFACE TRIALS	APRV \$150,000
98	0026	R	CFM	CFM-2	SWIMMER DRY SUITS	APRV \$50,000
98	0027	R	CFM	CFM-2	SWIMMER WET SUITS	APRV \$50,000
Total Requested/Approved						\$1,120,797 / \$1,111,522

